

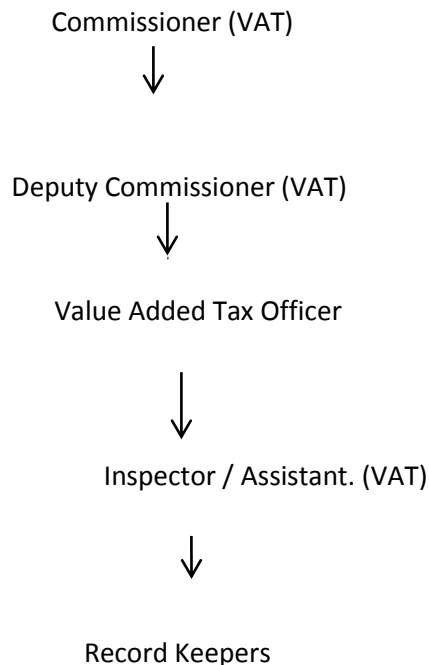
CITIZEN'S CHARTER
OF
VAT DEPARTMENT, DADRA & NAGAR HAVELI.

(1) Aims & Objectives

Value Added Tax is one of the main sources of revenue in the Union Territory of Dadra & Nagar Haveli. The U.T. is an exempted zone for manufacturing dealers registered between 01.01.1984 to 31.03.1999 who have fulfilled the criteria laid down under the provisions of Dadra and Nagar Haveli Sales Tax Regulation, 1978 and rules made hereunder and Central Sales Tax Act, 1956 for Sales Tax. The Exemption has been extended for 15 years up to 31.12.2017 for interstate sales only. Dealer has been registered with this department are either traders or manufactures or works contractors.

(2) Organization Structure:-

The organization structure as shown below



(3) Services offered:-

Details of activities carried out by the Department.

1.	Registration of New Dealers
2.	Receipt of Returns from the dealers
3.	Collection of VAT /CST/Interest/ Penalty etc.
4.	Collection of Statutory Forms etc. under CST Act
5.	Issue of Statutory Forms under the CST Act
6.	Audit /inspection of business premises of dealer
7.	Refund of VAT.
8.	Amendment of Registration Certificates issued to the dealers at their request.
9.	Cancellation of Registration Certificate of the Dealers
10.	Detection of unregistered dealers
11.	Detection of Defaulters dealers

(4) Expectation from Citizen:

All citizens have the right to expect the following standards and services from the staff of the VAT Department: A courteous, helpful and friendly attitude while interacting with the public, a punctual, professional, motivated and committed attitude towards work, a sustained effort to improve the standard and quality of its service. Impartial, non discriminatory and just treatment to all dealer, clear understanding of dealer's rights and obligations under the provision of the Dadra and Nagar Haveli Value Added Tax Regulation,2005 and Rules made hereunder.

The VAT Department requests the public to extend their cooperation.

1. To apply in a proper application form.
2. To apply with necessary fees and documents
3. To meet and handover the application to the correct official.
4. To report the higher and competent authority for remedies, if needed.

Not to interrupt the official on duty.

5. To obey the provision of the Dadra and Nagar Haveli Value Added Tax Regulation,2005 and Central Sales Tax Act,1956 and rules made thereunder.
6. The timings schedule of the department on working days is as under:

1	Office Timing	Online	10.00 am to 5.00 pm
	(Six days a week except 2nd Saturday)		
	Filing of Application for Statutory Forms		
	a) C-Forms/ F-forms	Online	
	.		
2	b) Other Forms.	Two Days(Wed, Sat)	11.00 am to 1.00 pm
3	Issue C Form/F-Form made online	Online	
4	Returns,	Made Online	
5	Amendments	Manual/Online	
6	c) Registration	Made Online	Online Application
7	Filing of miscellaneous applications	10.00 am	to 1.3 pm &
8	e-Payment	online	2.00 pm to 5.00 pm
9	e-Sale/e-Purchase		
10	Other Queries	Also can be filed through	e-mail/Phone
11	TDS	online	
12	Assessment/Audit on fixed dates		10.00to 1.30 pm &
	Intimation in advance.		

5) VATSoft Modules under CTMMP (Minimum Mode Project for Commercial tax Department)

- Following e-Services are available to Business/Citizen. (G to B)

Sr.No	Name of Service	Form
1	VAT/CST - Registration	DVAT-04
2	e-Return	DVAT-16
3	e-Payment	DVAT-20
4	e-TDS	DVAT-45(A,B,C,D)
5	All statutory Forms (C,F,H,E-1)	
6	De-Registration	DVAT-09
7	e-Sale/ e-Purchase	DVAT-30/30A, DVAT-31/31A
8	e- Refund	DVAT-21 & DVAT-22
9	e-CST Receipt	

Service Level Agreement.

Sr. No	Name of Department	Name of Service	Type of Service (G2C, G2B, G2G, G2E)	Name & Designation of the Competent Authority	No. of Days Required to deliver the services	Present Process Flow for service delivery	Present Operations (Computerized or Manual)	No. of Transactions/Month	Status of Digitization of the data	Remarks
1	Department of VAT	Registration of New Dealers	G2B	VAT Officer Inspector LDC	1 Days (for non sensitive goods.)	As Below	Computerized	30-40 Applications Approximately.	Digitized.	
2	Department of VAT	Registration Amendment	G2B	Dy. Comm. VAT Officer Inspector LDC	15 Days (subject to submission of required documents and verification of same.)	As Below	Computerized	20-25 Applications Approximately	Digitized	
3	Department of VAT	Cancellation of Registration Certificate.	G2B	VAT Officer Inspector LDC	30 Days (subject to submission of required documents and verification of same.)	As Below	Computerized	0-5 Applications Approximately	Digitized	
4	Department of VAT	Rectification of Error / Mistake in Return DVAT 16	G2B	VAT Officer Inspector LDC	30 Days (Subject to submission of required documents	As Below	Computerized	0-5 Applications Approximately	Digitized	

Sr. No	Name of Department	Name of Service	Type of Service (G2C, G2B, G2G, G2E)	Name & Designation of the Competent Authority	No. of Days Required to deliver the services	Present Process Flow for service delivery	Present Operations (Computerized or Manual)	No. of Transactions/Month	Status of Digitization of the data	Remarks
					and verification of same.)					
5	Department of VAT	Issuance of Statutory Forms	G2B	VAT Officer	Within 1-15 days subject to submission of required documents and verification of same.	As Below	Computerized	10000 to 15000 Applications Approximately	Digitized	
6	Department of VAT	Refund	G2B	Comm. Dy. Comm. VATO Inspector LDC	Within 90 days subject to submission of required documents and verification of same.	As Below	Manual	20-50 Applications Approximately.	Application Form Digitized	

6) Documents required for new Registration.

- 1) Registration Form DVAT – 04 along with applicable annexure can be filled online on our department website www.dnhctd.gov.in
- 2) For Registration under CST Act, Form A to be filled separately.
- 3) Registration Fee – VAT Rs. 500/- and CST Rs. 25/-
- 4) Copies of documents that need to be enclosed for Form DVAT 04.

Documents Required **Section I**

Scanned copies of the below mentioned Mandatory Documents should be uploaded online

1. **PAN Card** (PAN Card of Company, Proprietor, Karta, or Directors as the case may be)
2. **Proof of incorporation of the applicant dealer**
(Please select from the appropriate type of documents to be scanned as per your Constitution of Business)
 - a. **HUF** : PAN Card of Karta
 - b. **Proprietorship** : PAN Card of Proprietor
 - c. **Partnership** : Partnership deed
 - d. **PSU/Public/Private Limited/Government Company/Government Corporation** : Copy of MOA following page as below are required.
: Certificate of Incorporation, Certificate of Commencement of Business (if applicable), MOA First page and Last page, Articles of Association (First and last page)
 - e. **Cooperative Society/Government Society/Others** : Scanned copy of Formation deed(first and last page) **OR** Scanned copy of Trust deed **OR** Registration under Cooperative Societies Act
 - f. **Government Department** : Scanned copy of Certificate of Head of Department
3. **Photo(s)**: Photographs of the Authorized Signatory and Persons Having Interest in Business as per Annexure I should be uploaded.
4. Proof of Security Deposit (Please refer Section II below for further details)
5. In case of a dealer applying for registration and simultaneously opting for payment of tax under Composition scheme, please select the application in Form DVAT 01 along with this application
6. Proof of identity of authorized signatory
7. Others (if applicable)
 - a. Lease Deed
 - b. DIC Acknowledgment

Section II

- Security Deposit: Total amount of security deposit of Rs. 50,000/- in the form of **F.D.R** you can get a rebate on your security deposit to a maximum of rupees 25,000.

Scanned copies of the respective Optional Documents should be provided to avail a rebate on your security deposit amount of rupees 50,000.

Method of Calculating Security Amount

Prescribed Security Amount	(Rs.)	50,000
Reduction sought (Maximum reduction available Rs. 25,000) Optional Supporting Documents (For reduction in Security Amount)		Rebate (Rs)
1. Proof of ownership of principal place of business Copy of Sale Deed of Business Premises OR Municipal Tax Receipt OR Village Panchayat Tax Receipt.		15,000
2. Proof of ownership of residential property Copy of Sales Deed of Residence OR Copy of Municipal Tax/Panchayat Receipt OR Copy of Electricity bill in the name of the owner		10,000
3. Copy of passport of proprietor/ managing partner/director(s)		5,000
4. Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		5,000
5. Copy of last electricity bill (The bill should be in the name of the business OR proprietor and for the address specified as the Principle Place of Business in the registration form)		5,000
6. Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		2,500

(7) Returns required to be filed by the dealers

- 1) DVAT-16 both monthly and quarterly dealers have to file their returns on or before 28th of the subsequent month.
- 2) DVAT-43 By 31st December of the next year (for the dealers having G.T.O 40 lacs & above by.
- 3) DVAT-48 By 31st December of the next year (for the dealers having interstate transaction)
- Penalty provisions made under section 86 of the Dadra and Nagar Haveli VAT Regulation 2005 for the late filling of Returns.

(8) [Other information is available on website. www.dnhctd.gov.in](http://www.dnhctd.gov.in)

(10).		<u>Prescribe Forms</u>	
Number		Title	
DVAT- 01		Application for Opting for Composition scheme by a dealer registered under Dadra and Nagar Haveli Value Added Regulation,2005.	
DVAT - 02		Application for opting for Composition scheme by a dealer registered during transaction.	
DVAT - 03		Application for withdrawing from Composition Scheme.	
DVAT - 04		Application for Registration as a Dealer.	
DVAT -05		Notice proposing Rejection of Registration Application.	
DVAT - 06		Certificate of Registration as a Dealer.	
DVAT - 07		Application for Amendment in Registration.	
DVAT -08		Amendment of Existing of Registration	
DVAT - 09		Application of Cancellation of Registration.	
DVAT - 10		Show Cause Notice for Cancellation of Registration.	
DVAT -11		Cancellation of Registration	
DVAT - 12		Form for furnishing security	
DVAT - 13		Application for return, release or discharge of security.	
DVAT - 14		Notice for forfeiture and Insufficiency of security.	
DVAT - 15		Order of Forfeiture of security	
DVAT - 16		Dealer's Value Added Return and Revised return.	

DVAT - 17	Composition Tax Return and Revised Return
DVAT - 18	Statement for Tax paid stock in hand on April 01,2005.
DVAT - 19	Statement of Trading stock and Raw material as on the date of Registration.
DVAT - 20	Challan for Dadra and Nagar Haveli Value Added Tax.
DVAT - 21	Refund of claim form
DVAT – 21A	Notice to furnish security for granting refund.
DVAT - 22	Refund order.
DVAT - 23	Refund form for embassies, international and Public Organization And staff.
DVAT - 24	Notice of Assessment
DVAT – 24A	Notice of Assessment of Penalty
DVAT - 25	Form of Recovery Certificate
DVAT - 26	Continuation of Recovery proceeding
DVAT - 27	Notice for special mode of recovery
DVAT - 28	Summons to appear in person/or to produce documents
DVAT - 29	Notice for redeeming goods
DVAT - 30	Purchase register
DVAT – 31	Sales Register
DVAT - 32	Goods receipt record
DVAT - 33	Delivery Note
DVAT - 34	Export Declaration
DVAT - 34	Export declaration
DVAT - 35	Import Declaration
DVAT – 35A	Transit Slip
DVAT – 35 B	Account of Declaration form DVAT-34/DAT 35.
DVAT - 36	Undertaking cum Indemnity by Purchasing Dealer.
DVAT - 37	Notice for audit of Business affairs
DVAT - 38	Appeal form
DVAT - 39	Application for condonation of delay

DVAT - 40	Decision of the Commissioner in respect of an Appeal.
DVAT - 41	Notice of delay to the Authority deciding the Appeal
DVAT - 42	Application for for determination of a Specific Question
DVAT - 43	Form of certificate of Audit of Accounts
DVAT - 44	Application for obtaining form DVAT 34 or DVAT 35
DVAT - 45	Receipt of security deposited.
DVAT – 45 A	Certificate of Deduction of Tax at Source
	Application for allotment of the Tax deduction Account Number
DVAT – 45 B	(TAN) Certificate under.
	Tax Deduction Account Number (TAN) Certificate under.
DVAT – 45 C	
	Form of the Annual Return by the Contractee for the year
DVAT – 45 D	
DVAT - 46	Certificate for Enrolment of Value Added Tax Practitioner
DVAT - 47	Grant of Authority by the Commissioner.
DVAT - 48	Annual return statement of Exports/Inter State Sales/ Branch
	Transfer.
DVAT-49	Return Verification Form (Ack. Slip)

Contact Details

SR. No.	Designation	Phone No.
1	Commissioner (VAT)	0260-2642037
2	Deputy Commissioner (VAT)	0260-2642004
3	Help Desk	0260-2632000